

**LAW OFFICES OF  
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September 15, 2008

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Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
395 F. Street, S.W.  
Washington, D. C. 20423

223596

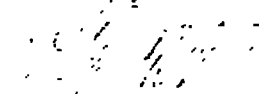
Re: Docket No. AB-398 (Sub-No. 7X), *San Joaquin Valley Railroad  
Company—Abandonment Exemption—in Tulare County, CA (Between  
Strathmore and Jovista)*

Dear Acting Secretary Quinlan:

The San Joaquin Valley Railroad Company ("SJVR") notifies the Surface Transportation Board (the "Board") that as of September 15, 2008, it has discontinued service over the 30.57-mile line of railroad between Strathmore, CA, milepost 268.60, and Jovista, CA, milepost 299.17 in Tulare County, CA (the "Line"). SJVR is not consummating the abandonment of the Line or removing the track and materials at this time because it must comply with the environmental conditions imposed by the Board. SJVR will notify the Board when it consummates the abandonment.

SJVR is e-filing this letter. Thank you for your assistance. If you have any questions please contact me.

Sincerely yours,



Louis E. Gitomer  
Attorney for San Joaquin Valley Railroad  
Company

cc: California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102